

amount. You must request the new initial determination within the time-frame described in §418.1150.

(3) You provide proof that the tax return information about your modified adjusted gross income or tax filing status IRS gave us is incorrect. We will use proof that you obtain from IRS of a correction of your tax return information for the same tax year instead of the information that was provided to us by IRS, as explained in §418.1335(a). You may request a new initial determination at any time after you receive a notice from us regarding your income-related monthly adjustment amount if you have such proof. We will use the rules and procedures in §418.1335.

(4) You have a major life-changing event. You may request a new initial determination based on a major life-changing event when you meet all the requirements described in §418.1201. You may make such a request at any time during the calendar year in which you experience a significant reduction in your modified adjusted gross income caused by a major life-changing event. When you have a major life-changing event that occurs in the last 3 months of a calendar year and your modified adjusted gross income for that year is significantly reduced as a result of the event, you may request that we make a new initial determination based on your major life-changing event from the date of the event until March 31 of the next year. We will follow the rules in §418.1230 when we make a new initial determination based on your major life-changing event.

(b) If a request for a new initial determination based on any of the circumstances in paragraph (a) of this section is made after the time frame provided for each type of listed circumstance, we will review the request under the rules in §404.911 of this chapter to determine if there is good cause for a late request.

(c) We will notify you of the new initial determination as described in §418.1315.

(d) We will dismiss your request to make a new initial determination if it does not meet one of the circumstances specified in paragraphs (a)(1) through (a)(4) of this section. Our dismissal of

your request for a new initial determination is not an initial determination subject to further administrative or judicial review.

**§418.1315 How will we notify you and what information will we provide about our initial determination?**

(a) We will mail a written notice of all initial determinations to you. The notice of the initial determination will state the important facts and give the reasons for our conclusions. Generally, we will not send a notice if your income-related monthly adjustment amount stops because of your death.

(b) The written notice that we send will tell you:

- (1) What our initial determination is;
- (2) What modified adjusted gross income information we used to make our determination;
- (3) The reason for our determination;
- (4) The effect of the initial determination; and
- (5) Your right to a reconsideration or a new initial determination.

**§418.1320 What is the effect of an initial determination?**

An initial determination is binding unless you request a reconsideration within the time period described in §§404.909 and 404.911 of this chapter or we revise the initial determination or issue a new initial determination.

**§418.1325 When may you request a reconsideration?**

If you are dissatisfied with our initial determination about your income-related monthly adjustment amount, you may request that we reconsider it. In addition, a person who shows that his or her rights may be adversely affected by the initial determination may request a reconsideration. We may accept requests for reconsideration that are filed by electronic or other means that we determine to be appropriate. Subject to the provisions of this section and §418.1330, when you request a reconsideration, we will use the rules in §§404.907 through 404.922 of this chapter.